

Exhibit 32

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Via CM/ECF

Hon. Pamela K. Chen, U.S.D.J.
U.S. District Court for the Eastern District of New York
225 Cadman Plaza East
Brooklyn, NY 11201

Re: Michael McMahon Sentencing

Dear Judge Chen:

Mike McMahon is a great investigator and an even better person.

My name is Jason Orlando. I am an attorney, practicing primarily in New Jersey. I have known Mike since he was referred to me as an investigator in 2016. Mike was a revelation. Smart, responsive, and diligent. He added value and insight into each matter he worked on with me, which largely consisted of representing criminal defendants who qualified to have an attorney appointed pursuant to the Criminal Justice Act. Mike's background in law enforcement, his knowledge, responsiveness, and integrity made him a sought-after private investigator. Mike quickly became my "go-to" investigator and remained so until he stopped working because of this matter. (An aside—if possible, I would have continued to retain Mike as an investigator and, after this matter is resolved and behind him, I would not hesitate to work with Mike again if he returns to the investigator business. As an officer of the court, I do not say this lightly. Such is my faith and confidence in Mike and his integrity).

My working relationship with Mike evolved into a social friendship. We have golfed together and have had dinner together with our respective spouses. Mike is a dedicated husband and father and a proud patriot and American. A decorated hero cop from the preeminent municipal police department in the world—the N.Y.P.D. This ordeal has obviously been extremely difficult for Mike. He has lost his profession, his reputation has been tarnished, and his patriotism and loyalty to the country and constitution that he swore to uphold—and risked life and limb for—has been questioned. Mike has, thus, already endured an unfathomable amount of

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punishment. As Your Honor considers the appropriate sentence for Mike, please consider all that he has already lost, as well as all that his family has lost. And take into account all that we, Mike's friends and professional colleagues have lost, as well as the clients he worked so hard for—many of whom, such as the CJA defendants, are often from hard-luck circumstances and have not often been afforded the opportunities to be represented by dedicated and committed professionals such as Mike.

Thank you for considering this submission. If you have any questions concerning Mike, please do not hesitate to contact me at 201.451.8000.

Respectfully Submitted,



Jason F. Orlando, Esq.